



Resource Management Practices Towards Sustainable Support System During Pandemic

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Abstract

The Philippines is grappling to effectively finance school education resulting in serious consequences for the provision of quality education amidst the backdrop of the pandemic. In this paper, resource management practices of a public Higher Education Institution (HEI) in the Philippines were assessed through planning, budgeting, allocation, and control dimensions. Through descriptive research design, 72 out of 253 respondents were randomly chosen from administrators, teaching, and non-teaching staff to answer a validated researcher-made survey questionnaire. Findings revealed that budgeting and allocation were manifested all the time while planning and control practices were implemented most of the time. In order to actualize the resource management rationalization and improvement plan, it is recommended that the projects must have management support and implementation in terms of standardization of policies and procedure as well as the information and communication technology utilization for resource management improvement. The results suggest the value of setting funds to support and finance anticipated and unanticipated program and circumstances.

Keywords: *Resource Management, Higher Education Institution, Sustainable Support System, Resources*

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1. Introduction

The economic and social implications brought about by the pandemic have prompted some rapid adjustments in the higher education sector. While COVID-19 has overblown the educational sector around the world (Wajdi et al., 2020), the Philippines also grappled to effectively finance school education, resulting in serious consequences in order to deliver a high standard of learning amidst the backdrop of the pandemic. The condition must be addressed as academic institutions are under severe financial strain as an outcome of the epidemic. Enrollments for the forthcoming terms are unexpected and will differ greatly depending on the courses and programs. With the uncertainty of student enrollment causing economic and financial instability, educational institutions expect lower investment returns due to stock market uncertainty.

State Universities and Colleges (SUCs) in the Philippines are badly hit by the current situation due to its limited resource allocation. This has put a strain on the financial viability of the school's operation as the national government has diverted and redirected educational budget to medical care, safety, and financial subsidies. The management of the resources of the institution is also worth considering as the right distribution of finances and the right application of funds to students' learning will improve the school's performance and efficiency. Unfortunately, the meager amount of money granted yearly to SUCs is further reduced due to the COVID-19 situation. The resources available are insufficient to help support the effectiveness and efficiency of schools. According to Magak (2013), government investment in education demonstrates how much importance is given by the government to the education industry. Thus, limited resources often lead to the lack of teaching-learning resources.

This study is anchored on the theory espoused by Levacic (2000) that “there are four cycles of resource management: planning, obtaining, allocating and controlling.” As effective resource management is one of the most critical roles of the top management, the proper management of human and financial resources is a vital obligation. The school leaders are expected not only to make the best use of possibly limited resources, but also align their resource management approach with the school's goals and objectives. For academe budgeting, the theory of Byoun (2010) was used as an anchor in this study. Byoun (2010) explains budgeting as inflows and outflows of money that regulates all corporate transactions. It has to do with setting up and making the best use of monetary and other financial resources for existing and potential prospects in order to strengthen the financial activities of the institution.

This study posits that managers must acquire sufficient competencies in the successful administration of a school's key resources in order for it to fulfill its goals and continue to exist. According to Ikediugwu (2016), better organizational administrators should cautiously and properly manage school resources, such as capital, materials, equipment and e-learning, for instance, computers, instructional gadgets, and internal infrastructure, entrusted to them for proper financial management. If education is to be made successful, all usable resources, be they human, material, physical, or financial, must be effectively handled. This calls for effective planning, budgeting, allocation and control of all the resources utilized in the institution (Usman, 2016).

According to Usman (2016), part of the essential condition to be put in place in the education system for the actualization of academic goals and objectives include appropriate resource provision, full utilization, and proper handling of educational resources objectives in order to avoid costs and enhance the standard of the teaching and learning method in the educational setting. Management of school resources entails making the most of all available resources in order to achieve educational goals and objectives. It supplies and mobilizes all the necessary resources to ensure their full and effective utilization. Thus, the resource management dimensions investigated in this study involve the effective planning, budgeting, allocation and control of human, material/physical and financial assets of an organization. In particular, this study hinges on the financial, human, and material/physical resource management processes of a one state college in the Philippines. The findings of the study are significant to various internal and external stakeholders served by the college such as the administrators, students, parents, and the faculty and non-teaching personnel.

Research Questions

This study sought to determine the extent of implementation of resource management practices as a manifestation of good governance in a public college in the Philippines. The following are the research questions:

1. In terms of the management of financial, human and material/physical resources, to what extent is the implementation of planning, budgeting, allocation and control?
2. Are there significant differences in terms of the assessments made by the various groups of respondents?

Hypotheses:

1. There were no significant differences in terms of the assessments made by the various groups of respondents in the area of resource planning.
2. There were no significant differences in terms of the assessments made by the various groups of respondents in the area of resource budgeting.
3. There were no significant differences in terms of the assessments made by the various groups of respondents in the area of resource allocation.
4. There were no significant differences in terms of the assessments made by the various groups of respondents in the area of resource control.

2. Review of Related Literature***2.1. Resource planning***

Resource planning is the process of identifying and assigning resources in a higher education institution (Adetoro, 2011). It includes both short- and long-term plans that encompass functions such as yearly budgeting, human resources, and financial management. These procedures lead to the production of budget allocations for all of an organization's units. Resource planning matches a college or university's current and future financial, human, material, and physical resources to its requirements and goals. When this procedure is completed successfully, an institution is able to maintain its necessary current endeavors while also launching new projects. Furthermore, if it is made in a transparent manner, stakeholders will comprehend why and how decisions are made. In general, institutions must prioritize activities that align with strategic key objectives and strike a balance between spending and ongoing commitments that they are comfortable with (Nnebedum et al., 2017). After receiving requests from departments and unit, the finance office will often take the lead in creating proposals. However, the process may be more or less concentrated at various institutions.

One of the most critical part of resource planning is the human resource planning (HRP). In HEIs, it is primarily responsible for ensuring that the workforce accompaniment is adequate for the organization's plans and policies (Aviso et al., 2019). An effective and efficient plan of human resources for administrators, faculty, non-teaching personnel, and students should be implemented in order to achieve the institutional goal. However, disorganized, or nonexistent human resource

planning will cause major trouble within the institution. There are different HR planning tools that can be used by the HEIs to help them manage it and will have an organized combination of human resources such as Input-Output framework capable of accounting for tasks coming from both internal and external client demands (Aviso, et.al.2019), P-graph design for HR planning in HEIs in the process of transforming increasingly in-depth research (Aviso, et.al.2019), supply-based strategy (manpower-to-population ratio) (Mohebbifar, 2016) for forecasting number of required employees, and Enterprise Resource Planning (ERP) systems for tracking a variety of operations, such as human resource activities, student data management systems, and budgetary management (Robert, 2004; Ardiyante, 2021).

2.2. Budgeting

Budgeting is a necessary component of sound financial management because it specifies how resources will be allocated and serves as a tool for tracking spending throughout the year. School administrators may make plans for the institution, but if the plans are not tied to the funds, they may collapse (Mobegi et al., 2012). As a result, clear ties between the school's annual budget and its improvement plan are required. Budgeting correctly entails avoiding going into debt but also not maintaining significant quantities of unspent funds throughout the year unless there is a compelling reason to do so. According to Knight (2016), people in the school system should always be included in budget preparation because they are a component of the organization, and they are engaged in the operation of the entire program.

School administrators must emphasize the needs of the schools by adopting improvement plans that are not burdensome on parents while also improving learning (Tria, 2020). Plans must have long-term goals, and administrators must do a thorough review of the school's existing accomplishments and circumstances in order to forecast future requirements. Furthermore, it is important to investigate the funds at the institutional level so as to mitigate chances for budgetary malpractice and be in a place to control the overall academic progress (Usman, 2016).

2.3. Resource allocation

Resource allocation is the process of distributing an amount or portion of a resource assigned to a particular recipient (Adetoro, 2011). In the academe, the resource allocation process is a method used by the management to distribute the resources available like human resources, learning materials, equipment, and funds to the areas where they are needed most to achieve the

institution's strategic goals. According to Maritan and Lee (2017), resource allocation is essential to strategy formulation, but unlike in the educational sector, there is a paucity of literature, especially regarding the allocation of financial, physical, material, technological, and human resources that support the firm's plans. The study of resource allocation processors is particularly relevant since they have a significant impact and influence on the majority of other educational institution procedures (Jackson et al., 2016).

In the Philippines, the approach to resource allocation among state universities and colleges is typified at the central level. All funding is distributed directly to schools from the Central Office. Even if a local government is in charge of funding distribution, governing bodies have the right to define how the money would be better spent. The many constraints to which local or national governments may be required to conform give a decent idea of their leeway (Atkinson et al., 2017). There are enormous aspects that need to be considered in resource allocation for education. The problem of allocating resources to academic institutions is multi-faceted (Etor et al., 2020). The number one issue is funding, with the United Nations Scientific and Cultural Organization (UNESCO) recommending a guideline of 26 percent of the total yearly funds as the minimum requirement for educational institutions to be applied by all UNESCO member countries. According to the Department of Budget and Management (DBM), the budget allocated to the educational sector in the Philippines last year was 16.8 percent, while this year it is 16.7 percent of the total annual budget only. Budgetary allocation for education is very low and it is still in need of improvement. Although policymakers and planners for education know these things, they still do not consider doing so. That is why the standard of education in the Philippines is still far beyond what first-world countries have in terms of educational systems.

A budgetary model approach for resource distribution by Santos (2007) assessed the distribution of internal resources ten government academic research institutions resulting to the social science department, which had the highest revenue, not prioritized in the budget. According to Knight et al. (2011), when budgets are cut, management will keep the money for tough applied sciences and will be spared from all cuts, while other disciplines, such as those in the social sciences, must have their funds decreased. Higher education institutions give importance to certain types of programs like applied science and engineering in the allocation of resources, in contrast with performance-based funding regardless of the program. There are several practices in the distribution of educational resources. This includes student acceptance dependent on facilities

provided (Akpan & Undie, 2007), objective budgeting (Etor et al., 2020), flexible use of resources (Krausen et al., 2020), no fixed rule on financial resources (Maglakelidze et al., 2013), technologies accommodated (Kapur, 2019) and type of maintenance (Asabiaka, 2008). According to Santos (2007) and Volk et al. (2001), there is still a lot to learn about how institutional resources are allocated to achieve the institution's ultimate goal of providing the best standard of the teaching-learning process and producing high-quality graduates.

2.4. Resource control

Resource control refers to the processes that help ensure efficiency and effectiveness in relation to the attainment of educational objectives. The budget is one scheme of controlling financial resource utilization as it records all revenue inflows and payment outflows. The theory of resource control was proposed by Ostman (2009) that the real and possible roles of resource tools for companies are the most important where creating the linkages between diverse activities and budgetary procedures is a broad and fundamental issue. There are multiple standpoints on resource controls for institutions such as tasks of human beings, organization's structure and activity, control systems, and various processes used. According to AL (2016), the financial control process consists of four steps: setting goals and objectives or goals, evaluating actual outcomes, comparing them to the standard, and correcting any substantial differences that exist.

Osuji and Iheanyichukwu (2021) found in a study in Nigeria's southern states that school administrators were effective in the conduct of the planning, organizing, controlling, and coordination of the material resources of the institution. In contrast, Akinfolarin (2017) found secondary school heads in Anambra State lacking managerial skills in the purchasing of physical and educational materials, the allocation of e-library services, and the furnishing of office buildings, deficient in valuing financial distribution, and implementing cost-cutting techniques. The study of Magak (2013) revealed that school heads in Kenya's Kisumu East District had inadequate auditing knowledge. For this, Hansraj (2007) stressed that South Durban, South Africa, school administrators and school governing bodies are responsible for ensuring that the institution's finances are handled correctly.

2.5. Management of Institutional Resources

Financial Resources. The primary goal of financial resource management is to secure funding and guarantee that it is used in the most efficient and effective way. In state colleges and

universities, administrators are responsible for the preparation of institutional funds and guaranteeing successful financial rationalization in order to meet the ultimate goals of the institution (Alia and Iwuoha, 2014). According to Ogbonnaya (2003), financial rationalization "policies", broad guidelines issued for the purchase, usage, and control of finances, are needed for effective utilization of resources. Simply put, financial rationalization is concerned with the determination of expenses and earnings, as well as the acquisition, handling, and distribution of government funds (Mito and Simatwa, 2002).

The negative status of the institution is an outcome of financial rationalization concerns such as the failure to create income internally and the misappropriation of existing resources (Bua & Adzongo, 2014). For this, Magak (2013) outlines the difficulties faced by school leaders in managing school budgets such as purchasing incompetence, insufficient and inconsistent auditing, lack of accounting supporting information and records, and incapacity to prepare end-of-year financial statements. As such, Lipham (2016) concludes that that "school leaders need financial rationalization abilities to be competent in planning, procuring, and using institutional budgets."

Human Resources. Human resources are the employees or workforce of an institution or organization, especially when regarded as a significant asset. In the school set-up, these employees are the administrators, faculty, and non-personnel. There has been a considerable move to enhance the consistency of human resource quality by using job and task analysis to identify the necessary competencies required in teaching or educational administration and leadership (Glover, et.al 2020). While the HR responsibilities are generally focused on recruitment, incentive schemes, and advancements (Osibanjo & Adeniji, 2012), the management deploys deeply devoted and competent workers for the vacant position and ensures that adequate continuing professional development takes place to meet the changing needs of the human resources. According to Wilton (2016), HRM includes all actions that deal with recruiting and dismissing, crafting task for, enriching and growth, monitoring and rewarding, directing, motivating, and evaluating employees. Thus, Human Resource Planning (HRP) is critical to achieving a competitive advantage for an organization by ensuring that the right people with the right talents are highly positioned at the right moment (Osibanjo et al., 2012).

Material/Physical Resources. Material/physical resources are the educational resources such as facilities like buildings, computer and science laboratories, libraries, technological facilities, teaching materials, furniture and fixtures, classrooms, offices, school records and

documentation, and sports facilities, among others, that support instructional procedures and methods. The effective and efficient use of infrastructure and instructional resources for institution improvement is known as material or physical resource management. The high standard of education provided by teachers and the academic achievements of students at any school are determined by several elements, the most important of which are institutional infrastructures (Asiyai, 2012). According to Akinfolarin and Ehinola (2014), school facilities should be maintained in order to support effective teaching and knowledge delivery that promotes academic performance. However, Akinfolarin and Rufai (2017) contend that some educational facilities are underutilized while others are overused or unavailable. Thus, material resource management is critical to the school system, as incompetent management can reduce the effectiveness of educational results. Despite the importance of material resources to the educational system, schools in the Philippines continue to have problems with malfunctioning equipment and a lack of essential facilities in the fulfillment of school reform plans (Tria, 2020).

The literature provided the study with the appropriate strengths and weaknesses on resource management in the academic institutions in different countries. While the issue on educational resource management practices may be common and similar in nature, the geographical setting and institutional characteristics may provide different results. This is one research gap the current study addresses. Moreover, the previous studies pertain to the different dimensions of resource management practices. The dimensions of management included in the current study differed from those of the previous investigations.

3. Methodology

3.1. Research Design

A cross-sectional survey research design was used in this study. This is a type of descriptive research that works well when the respondents needed to answer the research question come from a variety of departments within a certain organization. According to Creswell (2017), the research problems determine the research design to be utilized.

3.2. Respondents

The respondents of this study are composed of three groups: members of the board of management or the administrators including the deans of the various colleges, VP of Academic

Affairs, VP of Research and Development, and VP of Administration; teaching staff; and non-teaching staff including administrative officer and director of registrar, HR, accounting, finance, planning and others.

The number of samples were determined through Slovin's formula. There were 253 permanent employees, 12 from the board of management, 189 from the teaching staff and 52 from the non-teaching staff. Using the Slovin's formula with error tolerance at 10%, there were 72 total samples as shown in table 1.

Table 1

Research Respondents

Designation	Frequency	Percentage
Administrators	3	4%
Teaching Staff	54	75%
Non-Teaching Staff	15	21%
TOTAL	72	100%

3.3. Research Instruments

A researcher-made questionnaire was utilized as the primary data gathering tool. The instrument contains questions about the extent to which the college implements resource management practices in the areas of planning, budgeting, allocation, and control in terms of its financial, human and material/physical resources. Every question in the survey is followed by a number of possible responses. Corresponding to each item are four numeric scales with the following qualitative interpretations:

- 4 – All the Time (AT) means that the practice is done in all cases.
- 3 – Most of the Time (MOT) means that the practice is done in many cases.
- 2 – On Rare Occasions (ORO) means that the practice is done in a few cases.
- 1 – Not at All (NAA) means that the practice is not done nor adopted.

- a. Pilot Testing.** The reliability of the questionnaires was tested by means of conducting a dry run among 10 probationary employees, broken down into 5 faculty members and 5 non-

teaching staff. For this reason, the aforementioned personnel were not included in the actual conduct of the research. Copies of the questionnaire were distributed among the respondents while the research objectives were clearly explained. After one day, questionnaires were gathered, and the responses were tallied and calculated. Cronbach's Alpha was utilized in assessing the reliability of the test items as a group. Since all the dry run respondents were able to answer all the questions with a fair limit of variation with an alpha value of 0.84 above, which is a good and acceptable internal consistency, the questionnaires were finalized for administration.

- b. Data Collection.** The necessary permissions were secured through writing to the college president and heads of the various units for the conduct of the actual survey. The study used Google forms in administering the survey due to the threat of COVID-19. Interviews were done through Google Meet or Zoom, whichever was the preferred platform of the respondent/s, to validate the answers given by them and at the same time to explain the purpose of the undertaking.

3.4. Data Analysis

Data analysis was carried out after the accomplished questionnaires were collected, gathered, and collated. The following were used for data treatment: frequencies, weighted mean, one-way analysis of variance (ANOVA), and Tukey Post-hoc test.

4. Results and Discussion

Table 2

Summarized Data on Resource Management Practices

Practices		Administrators		Teaching		Non-teaching		Factor Average	
		\bar{x}	INTPT	\bar{x}	INTPT	\bar{x}	INTPT	\bar{x}	INTPT
1	Planning	3.52	AT	2.72	MOT	3.11	MOT	3.12	MOT
2	Budgeting	3.83	AT	3.12	MOT	3.16	MOT	3.37	AT
3	Allocation	3.67	AT	2.99	MOT	3.20	MOT	3.28	AT
4	Control	3.33	AT	2.80	MOT	3.22	MOT	3.12	MOT

General Average	3.59	AT	2.91	MOT	3.17	MOT	3.22	MOT
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Table 2 depicts the summary of resource management practices as a manifestation of good governance.

In terms of resource planning, the factor average of 3.12 based on the group average of 3.52 from the administrator, 2.72 from the teaching staff, and 3.11 from the non-teaching personnel, the college implemented resource planning practices most of the time. Specifically, the average of the three groups of respondents averred that the school most of the time conducted a yearly review of the goals and objectives vis-à-vis the plans as to appropriateness and relevance of resource utilization. However, the faculty assessed it on rare occasions. As mentioned by the respondents in the interview, the review of goals and objectives was only done when needed and they were not part of it.

In terms of budgeting practices, the three groups of respondents indicated that the resource budgeting practices were manifested all the time based on the factor average of 3.37. This result is taken from the group average of 3.83 from the administrators, 3.12 from the teaching staff and 3.16 from the non-teaching personnel.

In terms of resource allocation, the factor average of 3.28, taken from the group average mean of 3.67 from the administrators, 2.99 from the faculty, and 3.20 from the non-teaching staff, shows that the said practice was implemented all the time. This means that the administration ensures school resources/funds are properly distributed among the various departments in accordance with the mandate of the State. They see to it that the resources allocated to each unit are sufficient to meet the operational and strategic goals of the institution.

Resource control was manifested most of the time by the factor average of 3.12. This was taken from the group average of 3.33 from the administrators, 2.70 from the teachers, and 3.20 from the non-teaching staff. Control practices are implemented at SSCT to ensure that educational resources are utilized well and the value of the expenditures is in accordance with the plans. This is necessary to avoid the incidence of wasted or misused resources.

Table 3 advanced the null hypothesis which was tested at the 0.05 level of significance using the One-Way Analysis of Variance (ANOVA). To distinguish the significant differences among the groups of respondents, ANOVA was followed by the Post-Hoc test.

In terms of budgeting, allocation, and control, there was no significant difference among the groups of respondents. This implies that the groups of respondents have similar insight on the extent of the resource management practices. For budgeting, although it is jointly prepared by

administrators, teaching and non-teaching staff, there are instances where the budget officer has the final say as to the availability of funds. Therefore, policies and procedures are still not being followed by the institution, and there is a need for an evaluation of it.

Table 3

Test Hypotheses of the Extent of Manifestation of Resource Management Practices

Practices	F-value	p-value (Post Hoc test)			INTPT
		Admin vs. Teaching (vis-à-vis)	Teaching vs. Non-teaching (vis-à-vis)	Non-teaching vs. Admin (vis-à-vis)	
1 Planning	5.32	0.013*	0.062	0.138	Significant
2 Budgeting	1.76	0.152	0.978	0.224	Not Significant
3 Allocation	2.04	0.179	0.495	0.483	Not Significant
4 Control	3.43	0.32	0.061	0.953	Not Significant

The allocation of resources has no significant difference among the groups of respondents, but according to the respondents, there is an imbalanced distribution of the resources among the different colleges and departments. The study of resource allocation processors is especially important because they have a significant impact and influence on the majority of other educational institution procedures (Jackson et al., 2016). As a result, an institutional policy requiring transparency in budget preparation, allocation, and control to faculty and staff must be implemented.

Moreover, control of resources has no significant differences among the groups of respondents in overall rating, but there are some issues and concerns regarding the maintenance of physical and material resources. This was rated on rare occasions by the teaching staff, as they are the ones who are in charge of these aspects and knew very well about them. However, there was a significant difference in terms of planning between the administrators and the teaching staff, with a p-value of 0.013. The administrators rated the indicators of planning at a higher point compared to the teaching staff. This means that the administrators are aware of the planning practices and their involvement in the planning process. Meanwhile, teaching staff are not directly assigned to the planning practices but observe some of the practices being done on rare occasions. Therefore, the faculty must be involved in institutional activities, especially in conducting a yearly review of

goals and objectives. It is always important for people within the school system to be involved in preparing the budget because they are part of the system and share in the operation of the whole program (Knight, 2016).

Discussion

Planning. In terms of undertaking formal and informal needs assessments to determine the types and quantity of resources to be acquired, the respondents shared that this practice was observed most of the time. In the government set up, particularly for state universities and colleges, it is the standard procedure that a school is required by the Department of Budget and Management to administer a needs assessment plan to justify the fund request/s. It is only through this process that a state college or university can be allocated the resources needed for its operations.

The procurement of materials, tools, equipment, and other physical resources was planned based on curricular needs. This activity is used all the time by the college. The school gets its funding from the national government through grants and an allocated budget. Hence, the acquisition of physical or material resources is subject to the control of the state and is aligned with the curricular offerings of the school. According to some respondents, the quality of physical resources that the school currently has is not really at par with international standards, but they cannot do anything about it due to budgetary constraints (Interview, January, 2021). Aside from that, teachers were not consulted in all instances when procurement was done, especially if the resource requested was not for their unit or department.

Human resource professional development activities are planned accordingly most of the time. It is part of the mandate of an institution of higher learning that all its personnel must regularly undergo training and development to ensure that they are updated and equipped with the current trends in education and cascade these to the learners in terms of better teaching methodologies and academic services. However, based on the interview conducted, the faculty seldom attend training programs that are intended to enhance their teaching competencies. What was made available to them were in-service activities that were not directly related to the subjects that they were handling.

Most of the time, forecasting and analysis of resource inflows and outflows are done regularly. This practice is done in line with the preparation of the budget to ensure that all the activities of the school will be adequately funded. The amount of budget allocated is dependent on the expected inflows and outflows of financial resources of the school. However, the teachers said that they were rarely involved in the spelled-out process. This could be attributed to the fact that it

is not part of the academic responsibility of the faculty to tackle the financial movement of the school's resources (Interview, January 2022).

In terms of the development of resource plans, the practice was participated in by various stakeholders in the school all the time. It can be deduced from the findings that prior to the finalization of the budget, all the departments/units of the school are required to submit their individual budgets and justify the amounts requested. After that, the individual budgets of all units will be consolidated as a master budget for SSCT under a specific academic year.

Finally, the formulation of resource plans is anchored on the vision, mission, and goals of the school. This kind of practice is done all the time. HEIs in the Philippines are required by the Commission on Higher Education to formulate their resource plans based on the individual schools' vision, mission, and goals. This was done to guarantee that the desired objectives of the institution are achieved through the productive use of its resources as planned. During the interview conducted in January 2022, some of the respondents averred that there was no written policy submitted to the Quality Management System Office pertaining to the planning of the resources and budgets. Most of the time, this was done based on estimates only (Interview, January 2022).

Budgeting. The administration of the school understands that to maximize the use of limited resources for educational benefits, the college needs to prepare a budget. This is an essential means in making the school's plan operational. Specifically, the three groups of respondents pointed out that budget making is guided by clear goals and objectives all the time. It can be inferred from the data that the budget prepared by the school is always aligned to its established goals. This is to create financial stability by ensuring that all resources will be utilized in accordance with the objectives.

Most of the time, the budget is jointly prepared by the school heads and subordinates. According to the respondents, the said practice helps the various heads and their staff to develop plans for future activities like instructional procedures, guidance services, student activities, syllabi making, procurement of physical assets, among others, and allocate the required resources (Interview, January 2022). Hence, the school budget involves many different stakeholders across several levels of the institution.

As to whether the preparation of the budget is based on the concept that expected expenditures are matched with expected revenues, the respondents implied that this was practiced all the time. Accordingly, the said practice provides an opportunity for the school to justify the

collection and expenditure of public funds (Interview, January 2022). The proponents are called all the time to defend budget proposals prior to approval. This is a standard procedure adopted in the state universities and colleges to force discussion that will lead to informed choices in determining which programs will be funded based on limited available resources. Carrying out a periodic audit for the school budget is done all the time. The respondents revealed in the interview that all the expenditures incurred by the school were monitored and audited by COA to ensure that the available funds are utilized for the intended programs or projects. Lastly, the preparation of the budget is anchored all the time on the guidelines set by the Commission on Audit (COA). Periodic audits are done by COA in terms of SUCs operations to ensure that the institutions will comply with the agency's mandate as to the accounting, reporting and utilization of income and other resources. This practice is adopted to reduce the risk of mismanagement and misappropriation of public funds (Interview, January 2022).

It can be inferred from the findings that as internal stakeholders of the College, the respondents understood that it is only through budgeting that the college be able to allocate resources effectively. Moreover, the three groups of respondents were actively involved in preparing the budget as they are part of the system and share in the operation of the whole program.

Allocation. The college prioritizes resource allocation based on school/department needs at all times. This is a value-added practice that entails prioritizing scarce resources in order to meet the needs of students and the school. Most of the time, resource allocation is based on the number of students enrolled in a certain program. This means that the more students are enrolled in a certain course or program, the higher the resource allocation for that specific unit. It is necessary to standardize the policy so that the allocation of resources to each unit will be computed based on the number of enrollees per program to avoid shortages of the resources to be utilized by the students.

Resource allocation is reviewed periodically to establish proper accountability. This means that resource distribution practices must be regularly evaluated to ensure that they adhere to the implementing laws and regulations. Some respondents expressed the need to implement mechanisms for establishing culpability among those individuals who are responsible for making decisions about resource allocation (interview, January 2022). It is done with prudence and within the scope of the budgetary outlay all the time. This finding is anchored on the principle that all expenditures incurred by the state university or college are made within the bounds of the budget approved by the national government. It can be deduced from the finding that the distribution of

resources among various educational units is reviewed and deliberated carefully by the various stakeholders to ensure that the funds are fairly apportioned and well spent. The assessment of risks is undertaken most of the time when resources are allocated to various departments or units in the school. According to the respondents, there were instances when the allocated funds for a certain project were diverted to other public projects, thereby depriving the school of improving its services to the students (Interview, January 2022).

Human resource allocation is matched most of the time in accordance with their qualifications. The assignment and distribution of human capital among the various units are based on the positions available and the competencies required for the said posts. However, some respondents confided that there were instances when a person was deployed to a certain department even if he/she was not suitable for the said position due to political influence and intervention (Interview, January 2022). There has been a considerable move to enhance the consistency of human resource quality by using job and task analysis to identify the necessary competencies required in teaching or educational administration and leadership (Glover et al., 2020).

Financial resources are appropriated all the time based on the budget prepared and the needs established. The financial resources allocated to the school are always justified and reflected in the budgetary plan. This is done to prevent the occurrence of fraudulent transactions or misuse of scarce resources (Interview, January 2022). However, the allocation of resources is dependent on the availability of funds. More often than not, it is the budget officer who has the final say as to how much funds will be distributed to the different departments. In this case, the teaching and non-teaching staff do not have the power to make decisions on this matter, and it was not practiced by the teaching staff to intervene in the financial resources budget preparation. Most of the time, material or physical resource allocation needs to be defended and justified prior to its inclusion in the actual allocation of resources. Just like the allocation of financial resources, requests for material or physical assets to be used in the school's operations will have to pass through the process of proposing a budget where all requests will have to be rationalized. This is done in accordance with the directive of the Department of Budget and Management (Interview, January, 2022).

Control. Resource allocation includes the process of planning, managing, and assigning resources to help the college achieve its goals. This practice is essential to ensure that the school is operating effectively and efficiently. Specifically, control of activities in the school enables better employability of resources all the time. The process is necessary not only to ensure that the

budget is not over or underspent, but also that those who are responsible for managing the financial resources can be held accountable for their proper and efficient use (Interview, January 2022).

Most of the time, there is monitoring of how resources are utilized in all departments/units. This implies that resource control practices implemented must ensure probity (that the budget is not subject to ill-considered decisions or fraudulent use.) All departments are directed to follow that all the expenditures incurred are within the bounds of the approved budget and appoint key persons who will be responsible for the deployment, maintenance and utilization of resources per department. He/she will be required to submit inventory reports on a quarterly basis. This is observed by all stakeholders to prevent the occurrence of mismanagement of funds and to make the budget a more realistic document that will assist in the planning, allocation and control of resources (Interview, January 2022).

An accurate inventory of material and physical resources is required at all times. One of the mandates for resource control at a state college is the preparation and maintenance of adequate inventory records for various physical assets of the school for transparency purposes, which can track how and where the resources have been used. In terms of the maintenance and storage of material and physical resources, these are well maintained most of the time. The school administration has designated specific personnel to monitor and take charge of the upkeep of all the physical assets utilized in the school. At the end of the academic year, these physical assets are accounted for based on the records maintained (Interview, January 2022). The non-teaching staff claimed that this was done all the time, but the teaching personnel asserted that this was done on rare occasions only. Usually, the faculty are the ones who are assigned in terms of the maintenance of the material and physical resources, and most of the faculty observed that the personnel who were assigned for the upkeep of the various physical resources of the school were not conscientious in updating the records as to their existence and availability. Therefore, the non-teaching staff did not observe the said practice well.

Identification system is adopted most of the time to avoid material/physical resource theft. This finding is related to the previous item where maintenance of the material resources is relegated to specific personnel. They are required to prepare periodic reports to management as to the condition and availability of such assets. All physical resources in the school are tagged and documented for proper control (Interview, January 2022). Aside from the inventory records, the procedures for releasing and acceptance of the resources must be systematized. Aside from the stickers and records, a QR code can be used in releasing the said resources.

Most of the time, there is an effective communication channel in the school relative to the sourcing and utilization of resources. From this information, it can be deduced that the college follows certain procedures as decreed by the State when it comes to the procurement and application of material and physical resources. However, based on the results of the interview, the teaching staff opined that there were gaps in the communication channel when it came to the procurement and deployment of resources. Certain departments were given preferential treatment because their heads were close to the administrators. As a result, most of the time, these units did not bother to follow the protocol when it came to controlling resource usage.

Lastly, human resources are mostly monitored and evaluated through their performance output. To ensure consistency and quality in its human resources, teachers are regularly evaluated by their students and superiors. This is to guarantee that the college recruits teaching staff who have followed a recognized and approved course of subject-specific and professional training (Interview, January 2022). The administrators claimed that this practice was observed all the time. However, the teaching and non-teaching staff disclosed that it was done most of the time. Though outcome-based evaluation is a standard practice required of every academic institution, the college does not strictly adhere to this mandate. There were instances when certain staff were retained despite poor evaluation outcomes due to their political clout. In addition, non-teaching staff were not aware of the monitoring and evaluation of the performance of human resources, while the teaching employees would know better if the heads strictly observed the performance output of their subordinates.

5. Conclusions

In the light of the findings, this study concludes that the current resource management practices are visible most of the time, notably in planning and control. However, there are specific concerns and challenges about each aspect of the study that must be addressed in order to remain up to date about resource management in today's educational systems.

ANOVA concerning planning revealed practices have significant differences among the three groups of respondents' assessment. This study proposes the following to address the various issues raised in the study.

- Conduct a yearly review of goals and objectives vis-à-vis with plans as to appropriateness and relevance of resource utilization. The faculty must be involved in the institutional activity in conducting a yearly review of goals and objectives.

- Procurement of materials, tools, equipment, and other physical resources are planned based on curricular needs. The teachers must be consulted in all instances when procurement was done especially if the resource requested for their unit or department.
- Human resource professional development activities are planned accordingly. Develop and strengthen a strategic plan especially for the faculty development activities.
- Forecasting and analysis of resource inflows and outflows are done regularly. There should be transparency in terms of the forecasting and analysis of resource inflows and outflows, especially to the faculty who are usually involved in the utilization of the resources.

ANOVA concerning allocation presents only one significant difference among the groups of respondents' manifestation in the area.

- Financial resources are appropriated based on the budget prepared and the needs established. Implement an institutional policy requiring the transparency of the budget preparation, allocation and control to the faculty and staff.

ANOVA concerning control highlights the significant differences among the groups of respondents' assessments of the practices.

- Maintenance/storage of physical resources are well maintained. Implement an institutional policy requiring the transparency of the monitoring and control of material/physical resources for all stakeholders.
- There is an effective communication channel in the school relative to sourcing and utilization of resources. Implement communication channels like online application, telephone, intercom, etc. in each office of the school. Implement an institutional policy requiring the transparency of the procurement and deployment of resources for all stakeholders.
- Human resources are monitored and evaluated through their performance output. Implement an institutional policy requiring the tracking and transparency of the evaluation of the performance of their subordinates, as well as the creation of a policy for the intervention of those personnel who will receive a low performance rating.

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